TSMC-01-760B

OIPE JC42 DEC 22 2003 PATENT & TRADEMARK OFFICE

December 17, 2003

To: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572
28 Davis Avenue
Poughkeepsie, N.Y. 12603

Subject: Serial No. 10/682,268 10/09/03

Chia-Ta Hsieh

FLASH MEMORY CELL WITH HIGH PROGRAMMING EFFICIENCY BY COUPLING FROM FLOATING GATE TO SIDEWALL

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Doug Schnabel, registration number 47,927, as my associate attorney in this case. His telephone number is (517) 686-3462.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record